

**EXHIBIT A**

**TIME DETAIL**

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Savell,Roger B	Partner/Principal	9/15/2019	Reviewing 2018 draft financial statements and workpapers and updating footnotes to address settlement details	Bankruptcy	1.0
Hartman,Bryan A	Manager	9/16/2019	Actuarial pension audit of the 2018 plan year - review of select sample participants of The Purdue Pharma L. P. Pension Plan lump sums and annuity benefit payments provided for completeness and accuracy	Employee Benefit Plan Audit	1.0
Yuan,Helen	Senior	9/16/2019	Accounting Standards Codification 960 interest rate review	Employee Benefit Plan Audit	0.5
Hartman,Bryan A	Manager	9/16/2019	Actuarial pension audit of the 2018 plan year - research of the plan document of The Purdue Pharma L. P. Pension Plan to understand the nature of promises made to select sample participants	Employee Benefit Plan Audit	1.5
Zee,Ena	Executive Director	9/16/2019	retirement plan interest rate review	Employee Benefit Plan Audit	0.3
Yuan,Helen	Senior	9/16/2019	Benefit calculation review	Employee Benefit Plan Audit	1.8
Yuan,Helen	Senior	9/16/2019	Benefit calculation review with Bryan Hartman	Employee Benefit Plan Audit	0.2
Brady,Devon M	Partner/Principal	9/16/2019	Monday after Purdue filed for bankruptcy - met with Keith and Jon Lowne to discuss the path forward through bankruptcy and the need for connections checks, petitions to the court, and affidavit creation.	Bankruptcy	1.2
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/16/2019		Planning Activities	3.0

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Furtado,Justin V	Senior	9/16/2019	Corresponding with the Company's investment specialists regarding the development of return on assets rate	Employee Benefit Plan Audit	1.8
Ostling,Danita K	Partner/Principal	9/16/2019		Quality Review	2.0
Savell,Roger B	Partner/Principal	9/16/2019	Reviewing 2018 draft financial statements and workpapers and updating footnotes to address settlement details.	Bankruptcy	1.0
Brady,Devon M	Partner/Principal	9/17/2019	meeting with Keith Darragh and Jon Lowne from Purdue regarding open items on the 2018 audit, legal contingency footnote, and the \$3B recorded accrual for product liability litigation	Bankruptcy	0.7
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/17/2019	Processed cash disbursement support	Planning Activities	1.0
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/17/2019	Work through Subsequent event selections support and making new selections upon the new listing. and other procedures	Year-End Substantive Testing	5.0
Furtado,Justin V	Senior	9/17/2019	Drafting of 2019 Purdue Pharma engagement letter	Bankruptcy	1.3
Negron,Aitzarelys	Senior	9/17/2019	Research around bankruptcy engagement letter and drafting/editing FY2019 engagement letter.	Bankruptcy	1.5
Ostling,Danita K	Partner/Principal	9/17/2019		Quality Review	2.0
Savell,Roger B	Partner/Principal	9/17/2019	Reviewing 2018 draft financial statements and workpapers and updating footnotes to address settlement details	Bankruptcy	2.0
Chun,Sung Hwan	Staff/Assistant	9/18/2019	People Advisory Services - expected return on assets analysis	Employee Benefit Plan Audit	1.5
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/18/2019	Process cash receipts support and make new selections	Year-End Substantive Testing	4.0
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/18/2019	Processing Cash disbursement support	Year-End Substantive Testing	1.0
Furtado,Justin V	Senior	9/18/2019	Review of Cash Flow tie out	Year-End Substantive Testing	4.0

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Brady,Devon M	Partner/Principal	9/19/2019	internal meeting with Jessica Seennarie, Justin Furtado, and Aitza Negron to discuss the open items for the 2018 audit and to assign responsibilities for open items to each team member - this includes memo, workpapers, follow-ups, and review	Bankruptcy	0.6
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/19/2019		Year-End Substantive Testing	3.0
Furtado,Justin V	Senior	9/19/2019	Purdue bankruptcy status call with D. Brady and J. Seenarraine	Bankruptcy	1.0
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/20/2019	Process subsequent event support	Year-End Substantive Testing	1.0
Furtado,Justin V	Senior	9/20/2019	Drafting EY Retention summary affidavit	Bankruptcy	4.0
Furtado,Justin V	Senior	9/20/2019	Conference call with D. Brady, J. Seenarraine, M. Hosbach to discuss bankruptcy proceedings	Bankruptcy	1.0
Furtado,Justin V	Senior	9/20/2019	Review of Pension Benefits calculations for Purdue Pharma Pension Plan	Employee Benefit Plan Audit	1.0
Yuan,Helen	Senior	9/23/2019	Accounting Standards Codification 960 interest rate review	Employee Benefit Plan Audit	0.5
Savell,Roger B	Partner/Principal	9/23/2019	Discussions regarding post C11 emerging accounting	Bankruptcy	1.0
Yuan,Helen	Senior	9/24/2019	Benefit calculation review	Employee Benefit Plan Audit	0.5
Hartman,Bryan A	Manager	9/24/2019	Actuarial pension audit of the 2018 plan year - incorporating follow-up responses from the entity regarding selected sample participants of The Purdue Pharma L. P. Pension Plan provided lump sums and annuity payments	Employee Benefit Plan Audit	0.5
Savell,Roger B	Partner/Principal	9/24/2019	Discussions regarding post C11 emerging accounting	Bankruptcy	2.0

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Brady,Devon M	Partner/Principal	9/25/2019	Review of the Chapter 11 engagement letter to be attached to the retention affidavit - questions to EY General Counsel's Office about contents of the engagement letter	Bankruptcy	1.2
Chun,Sung Hwan	Staff/Assistant	9/25/2019	People Advisory Services - benefit calculation excel input	Employee Benefit Plan Audit	1.4
Chun,Sung Hwan	Staff/Assistant	9/25/2019	People Advisory Services - scoping document update	Employee Benefit Plan Audit	0.4
Brady,Devon M	Partner/Principal	9/26/2019	Review of the One Stamford Realty planning book - to be presented to the audit committee on the following Monday	Bankruptcy	0.5
Chun,Sung Hwan	Staff/Assistant	9/26/2019	People Advisory Services - expected return on assets analysis (updated analysis)	Employee Benefit Plan Audit	2.2
Yuan,Helen	Senior	9/26/2019	Accounting Standards Codification 960 interest rate review	Employee Benefit Plan Audit	1.0
Ostling,Danita K	Partner/Principal	9/26/2019		Quality Review	1.0
Furtado,Justin V	Senior	9/27/2019	conference call with J. Seenaraine to discuss late issuance memo	Bankruptcy	0.2
Ostling,Danita K	Partner/Principal	9/27/2019		Quality Review	0.5
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/30/2019	Drafting of One Stamford Realty Engagement letter	Planning Activities	1.0
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/30/2019	creating Provided by Client list for One Stamford Realty	Planning Activities	3.0
Fleurinord,Erlain Dervinsky	Staff/Assistant	9/30/2019	Work through Subsequent event selections support and making new selections upon the new listing received as of 9/27/2019	Year-End Substantive Testing	4.0
Furtado,Justin V	Senior	9/30/2019	Completion of independence update procedures	Independence Procedures	0.2

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Furtado,Justin V	Senior	9/30/2019	Review of client request list for One Stamford Realty 2019 audit	Planning Activities	0.3
Furtado,Justin V	Senior	9/30/2019	Review of time charged to engagement code for compliance with Bankruptcy court specifications	Bankruptcy	0.7
Furtado,Justin V	Senior	9/30/2019	Drafting delayed issuance concurrence memorandum for submission to Professional Practice group	Bankruptcy	1.9
Chun,Sung Hwan	Staff/Assistant	10/1/2019	People Advisory Services - audit tools	Employee Benefit Plan Audit	1.0
Yuan,Helen	Senior	10/1/2019	Response to question re whether prior plan documents are needed	Employee Benefit Plan Audit	1.5
Fleurinord,Erlain Dervinsky	Staff/Assistant	10/1/2019	Review of hours charge to complete independence engagement team inquiries	Independence Procedures	4.5
Furtado,Justin V	Manager	10/1/2019	conf call with D. Brady and J. Seenarraine on legal affidavit	Bankruptcy	0.4
Furtado,Justin V	Manager	10/1/2019	Conference call, D. Brady, J. Seenarraine, Outside counsel to discuss treatment of non-US services performed for affiliated companies	Bankruptcy	2.5
Furtado,Justin V	Manager	10/1/2019	e-mailing E. Nowakowski related to receipt of wire transfer to EY for invoice	Year-End Substantive Testing	0.1
Furtado,Justin V	Manager	10/1/2019	Updating independence procedures including review of service grid and completing engagement team inquiries	Independence Procedures	0.4
Hartman,Bryan A	Manager	10/2/2019	Actuarial pension audit for the 2018 plan year - reviewing long-term asset return assumptions used in the development of the Accounting Standards Codification 960 interest rate assumption	Employee Benefit Plan Audit	0.5
Fleurinord,Erlain Dervinsky	Staff/Assistant	10/2/2019	Completing independence update procedures	Independence Procedures	

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
					8.0
Furtado,Justin V	Manager	10/2/2019	Planning tasks and assignments for One Stamford Realty 2019 audit	Planning Activities	0.9
Furtado,Justin V	Manager	10/2/2019	Reviewing services grid to determine scope of services provided by non-US EY Member Firms to associated entities	Bankruptcy	0.8
Furtado,Justin V	Manager	10/2/2019	conference call with J. Seenarraine to discuss 2019 staffing and timeline of field work	Planning Activities	0.3
Fleurinord,Erlain Dervinsky	Staff/Assistant	10/3/2019	Cleaning up the completing independence update procedures.	Independence Procedures	2.5
Yuan,Helen	Senior	10/7/2019	Accounting Standards Codification 960 interest rate review	Employee Benefit Plan Audit	0.8
Furtado,Justin V	Manager	10/7/2019	Review of hours charged for compliance with bankruptcy court requirements	Bankruptcy	1.0
Furtado,Justin V	Manager	10/7/2019	Identifying application controls to be tested by EY Financial Audit Information Technology team	Planning Activities	0.8
Furtado,Justin V	Manager	10/7/2019	Sending requests to the client for further detail on pension benefit calculations	Employee Benefit Plan Audit	0.3
Furtado,Justin V	Manager	10/7/2019	Reviewing time charged for compliance with EY regulations	Bankruptcy	0.4
Furtado,Justin V	Manager	10/7/2019	Status call with J. Seenarraine	Bankruptcy	0.3
Furtado,Justin V	Manager	10/7/2019	Creating One Stamford Realty Provided by Client list and task matrix	Planning Activities	1.7
Redmond,Robert L.	Manager	10/7/2019	preparation of IT Environment memo for in scope applications for IT audit.	Risk Assurance/IT Activities	1.0
Redmond,Robert L.	Manager	10/7/2019	Preparation of IT planning document for scoping of IT audit	Risk Assurance/IT Activities	1.0

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Redmond,Robert L.	Manager	10/7/2019	Planning meeting with Purdue Employees J. Narlis, D. Inaparthi to discuss IT Scope changes, FY19 IT Audit planning, Information Technology General Controls testing procedures, scope changes, prior year deficiencies. 1 hours meeting via conference calls where scope and procedures were agreed for the audit.	Risk Assurance/IT Activities	1.0
Yuan,Helen	Senior	10/8/2019	Accounting Standards Codification 960 interest rate review	Employee Benefit Plan Audit	0.5
Furtado,Justin V	Manager	10/8/2019	correspondence with EY Financial Audit Information Technology to identify and design test of application controls	Planning Activities	0.3
Furtado,Justin V	Manager	10/8/2019	Reviewing Pension Plan Participant Data Testing	Planning Activities	2.4
Furtado,Justin V	Manager	10/8/2019	Conference call with N. D'Alessandro and A. Negron to discuss data analytics plan for 2019 audit	Planning Activities	0.8
Furtado,Justin V	Manager	10/8/2019	drafting data analytics data extraction memo to send to client	Planning Activities	0.2
Negron,Aitzarelys	Senior	10/8/2019	Assisting the Purdue Audit Team and data analytics coach with an understanding of the data analytic tools used in the prior year, issues identified and suggestions for the team as the move forward in the FY19 audit engagement.	Year-End Substantive Testing	0.6
Zeng,Qinglai	Senior	10/8/2019	Pension plan, Expected Return on Assets review with Liability driven investment strategy	Employee Benefit Plan Audit	1.9
Fleurinord,Erlain Dervinsky	Staff/Assistant	10/9/2019	Documented support received from client to complete Subsequent Event procedures.	Year-End Substantive Testing	1.0
Furtado,Justin V	Manager	10/9/2019	Completing updates to family tree for independence	Independence Procedures	0.5

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Furtado,Justin V	Manager	10/9/2019	Correspondence with Plan Trustee regarding contributions to Employee Benefit Plan	Employee Benefit Plan Audit	0.5
Furtado,Justin V	Manager	10/10/2019	Drafting presentation deck for audit committee meeting	Planning Activities	0.8
Zeng,Qinglai	Senior	10/10/2019	Pension plan, Expected Return on Assets review with Liability driven investment strategy	Employee Benefit Plan Audit	0.5
Brady,Devon M	Partner/Principal	10/11/2019	Review and preparation of audit committee materials to be presented at the audit committee meeting the following Thursday at Purdue-materials discuss the status of the 2018 audit and 2019 retention activities	Bankruptcy	0.7
D'Alessandro,Nicholas A	Senior	10/11/2019	Meeting to identify 2019 Accounts Payableapplication controls in the Accounts Payable process	Walkthroughs/Test of Controls	0.6
Furtado,Justin V	Manager	10/11/2019	Drafting audit committee materials	Planning Activities	0.7
Furtado,Justin V	Manager	10/11/2019	meeting with B. Redmond, N. D'Alessandro to identify 2019 Accounts Payable application controls in Accounts Payable Process	Planning Activities	0.6
Mridul Jain	Staff/Assistant	10/11/2019	Senior Deepankar Nayyar; Updating client portal requests	Planning Activities	3.0
Zeng,Qinglai	Senior	10/11/2019	Pension plan, Expected Return on Assets review with Liability driven investment strategy	Employee Benefit Plan Audit	0.2
Bellinzoni,Christopher W	Senior Manager	10/14/2019	time spent reviewing IT planning workpapers	Risk Assurance/IT Activities	0.5
Connors,Ryan Thomas	Senior	10/14/2019	Inspected audit evidence provided and created list of follow ups for Manage Access testing	Risk Assurance/IT Activities	1.0
Connors,Ryan Thomas	Senior	10/14/2019	Inspected audit evidence provided, selected testing samples, and created list of follow ups for change management testing	Risk Assurance/IT Activities	5.0



Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Connors,Ryan Thomas	Senior	10/14/2019	Reviewed Common SAP Manage Access walkthrough	Risk Assurance/IT Activities	3.0
Zee,Ena	Executive Director	10/14/2019	retirement plan Employee Benefit Plan - review of asset allocation for the interest rate assumption and discussions related to retirement benefit calculations	Employee Benefit Plan Audit	0.4
Hartman,Bryan A	Manager	10/14/2019	Internal People Advisory Services discussion relating to Accounting Standards Codification 960 interest rate review	Employee Benefit Plan Audit	0.8
Yuan,Helen	Senior	10/14/2019	Updating the tool to review the Accounting Standards Codification 960 interest rate assumption	Employee Benefit Plan Audit	0.5
Fox,Nicholas K.	Manager	10/14/2019	review of Accounting Standards Codification 960 discount rate for the Purdue defined benefit plan. includes analysis of Liability Driven Investment hedge ratio and its effect on the reasonable range of discount rates for plan year 2018	Employee Benefit Plan Audit	6.0
Yuan,Helen	Senior	10/14/2019	Discuss to discuss next steps on the Accounting Standards Codification 960 interest rate review with Bryan Hartman and Ena Zee	Employee Benefit Plan Audit	0.5
Furtado,Justin V	Manager	10/14/2019	Updating family tree and completing independence engagement inquiries	Independence Procedures	0.5
Furtado,Justin V	Manager	10/14/2019	Completing independence update procedures	Independence Procedures	0.8
Furtado,Justin V	Manager	10/14/2019	Review of hours charged to Purdue code for compliance with requirements	Bankruptcy	0.6
Nguyen,Jessica	Staff/Assistant	10/14/2019	Created common manage access walkthrough Documented Common Manage Access Walkthrough including, new/modified user process and password settings.	Risk Assurance/IT Activities	9.0

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Zeng,Qinglai	Senior	10/14/2019	Pension Estimated Return on Plan Assets assumption input review	Employee Benefit Plan Audit	1.1
Connors,Ryan Thomas	Senior	10/15/2019	Inspected audit evidence provided and created list of follow ups for SAP workplans	Risk Assurance/IT Activities	1.0
Connors,Ryan Thomas	Senior	10/15/2019	Reviewed Common SAP Manage Access walkthrough	Risk Assurance/IT Activities	3.0
Connors,Ryan Thomas	Senior	10/15/2019	Inspected audit evidence provided, selected testing samples, and created list of follow ups for Firefighter usage testing	Risk Assurance/IT Activities	2.0
Connors,Ryan Thomas	Senior	10/15/2019	Call with Joe Shibu Raj A regarding new user control testing	Risk Assurance/IT Activities	0.5
Connors,Ryan Thomas	Senior	10/15/2019	Inspected audit evidence provided, selected testing samples, and created list of follow ups for Manage Access testing	Risk Assurance/IT Activities	2.5
Furtado,Justin V	Manager	10/15/2019	Creation of client request list of data extraction for analytics testing	Planning Activities	0.4
Joe Shibu Raj A	Senior	10/15/2019	Status calls with Ryan Connors	Risk Assurance/IT Activities	0.5
Joe Shibu Raj A	Senior	10/15/2019	New user testing inspection, Evidence posting and tracker preparation	Risk Assurance/IT Activities	3.5
Nguyen,Jessica	Staff/Assistant	10/15/2019	Documented necessary Follow up SAP Common Manage change walkthrough Change initiation, testing, approval	Risk Assurance/IT Activities	4.5
Nguyen,Jessica	Staff/Assistant	10/15/2019	Looked over terminated user documentation for SAP Common Manage Access walkthrough	Risk Assurance/IT Activities	4.5
Ostling,Danita K	Partner/Principal	10/15/2019	Discussion with Devon Brady, Roger Savell, Tom Sciametta, EY General Counsel's Office regarding preparation for upcoming audit committee meeting, completion of the 2018 audit and issuance of 2018 opinion.	Quality Review	1.0

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Sciametta,Thomas Joseph	Partner/Principal	10/15/2019	Update on audit stakes	Bankruptcy	1.0
Brady,Devon M	Partner/Principal	10/16/2019	working on engagement letter - call with professional practice team regarding the upcoming audit committee meeting	Bankruptcy	0.8
Connors,Ryan Thomas	Senior	10/16/2019	Reviewed SAP workplan and testing documentation	Risk Assurance/IT Activities	2.5
Connors,Ryan Thomas	Senior	10/16/2019	Inspected audit evidence provided, selected testing samples, and created list of follow ups for manage change testing	Risk Assurance/IT Activities	2.0
Connors,Ryan Thomas	Senior	10/16/2019	Reviewed Common SAP Manage Change walkthrough	Risk Assurance/IT Activities	2.0
Connors,Ryan Thomas	Senior	10/16/2019	Call with Joe Shibu Raj A regarding SAP workplan documentation	Risk Assurance/IT Activities	0.5
Connors,Ryan Thomas	Senior	10/16/2019	Created IT application control request list which was necessary in order to obtain evidence for audit documentation	Risk Assurance/IT Activities	2.0
Zee,Ena	Executive Director	10/16/2019	1/1/2018 retirement plan audit - call with core assurance re. interest rate issue and the lack of support for the assumptions, also review of benefit calculations and missing historical data	Employee Benefit Plan Audit	0.7
Yuan,Helen	Senior	10/16/2019	Discussion of next steps on the benefit calculation review with Bryan Hartman, Ena Zee, Justin Furtado, and Florence Benzel	Employee Benefit Plan Audit	0.4
Hartman,Bryan A	Manager	10/16/2019	Accounting Standards Codification 960 - talking thru issues with ben calcs, mortality, and interest rate review with core team	Employee Benefit Plan Audit	0.7
Yuan,Helen	Senior	10/16/2019	Discussion of next steps on the Accounting Standards Codification 960 interest rate review with Bryan Hartman, Ena Zee, Justin Furtado, and Florence Benzel	Employee Benefit Plan Audit	0.4

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Joe Shibu Raj A	Senior	10/16/2019	Status calls with Ryan Connors	Risk Assurance/IT Activities	0.5
Joe Shibu Raj A	Senior	10/16/2019	Workplan 3 testing inspection, Evidence posting and tracker preparation	Risk Assurance/IT Activities	3.0
Joe Shibu Raj A	Senior	10/16/2019	Workplan 2 testing inspection, Evidence posting and tracker preparation	Risk Assurance/IT Activities	3.0
Joe Shibu Raj A	Senior	10/16/2019	Workplan 1 testing inspection, Evidence posting and tracker preparation	Risk Assurance/IT Activities	3.0
Nguyen,Jessica	Staff/Assistant	10/16/2019	Documented backup and restoration standard operating procedures in SAP Manage Access Walkthrough	Risk Assurance/IT Activities	4.5
Nguyen,Jessica	Staff/Assistant	10/16/2019	Documented Approver matrix in SAP Manage Access Walkthrough	Risk Assurance/IT Activities	4.5
Ostling,Danita K	Partner/Principal	10/16/2019	Discussion with Devon Brady, Roger Savell, Tom Sciametta, EY General Counsel's Office regarding preparation for upcoming audit committee meeting, completion of the 2018 audit and issuance of 2018 opinion.	Quality Review	0.1
Brady,Devon M	Partner/Principal	10/17/2019	Purdue audit committee meeting - Purdue executives plus audit committee present - including Roger Savell and Jessica Seenarraine of EY - discussed status of 2018 audit and accounting topics	Bankruptcy	1.2
Ostling,Danita K	Partner/Principal	10/17/2019	Discussion with Devon Brady, Roger Savell, Tom Sciametta, EY General Counsel's Office regarding preparation for upcoming audit committee meeting, completion of the 2018 audit and issuance of 2018 opinion.	Quality Review	0.1

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Savell,Roger B	Partner/Principal	10/17/2019	Preparation, attendance including travel to on site Audit Committee meeting at Purdue (Stamford Corp Headquarters). Prep included meetings and calls with Devon Brady, Jessica Seenarriane, Danita Ostling and Tom Sciametta. Meeting at Purdue included from EY – Savell, Brady and Seenarriane and from Purdue, CFO, Controller, General Counsel and Asst Council, as well as the full audit committee, including two new members, Buckfire and John Dubel	Bankruptcy	3.5
Seenarraine,Jessica	Senior Manager	10/17/2019	attend AC meeting with D. Brady, R. Savell to discuss Audit Results for 2018 audit	Bankruptcy	2.8
Furtado,Justin V	Manager	10/21/2019	call with J. Porrazzo, N. D'Alessandro, J. Kaufman, W. Sielert, T. Aznar, and A. Marinaccio to discuss data extraction for 2019 analytics-based audit procedures	Planning Activities	0.5
Furtado,Justin V	Manager	10/21/2019	monitoring time charged for compliance with bankruptcy regulations	Bankruptcy	0.4
Ostling,Danita K	Partner/Principal	10/21/2019	Discussion with Devon Brady, Roger Savell, Tom Sciametta, EY General Counsel's Office, Jessica Seenarraine to de-brief audit committee meeting and regarding completion of 2018 audit	Quality Review	1.0
Sciametta,Thomas Joseph	Partner/Principal	10/21/2019	Update on audit prices	Bankruptcy	0.5
Furtado,Justin V	Manager	10/22/2019	Updating reporting files (Summary Review Memorandum and late issuance memo) for changes in the status of ongoing litigation	Bankruptcy	1.5
Furtado,Justin V	Manager	10/24/2019	conference call: E. Zee, F. Benzel, B. Hartman to discuss Accounting Standards Codification 960 interest rate calculation	Employee Benefit Plan Audit	1.2

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Hartman,Bryan A	Manager	10/24/2019	All parties (People Advisory Services and core assurance) to discuss Accounting Standards Codification 960 Interest Rate calculations	Employee Benefit Plan Audit	1.2
Benzel,Florence Gail	Senior Manager	10/24/2019	discuss Accounting Standards Codification 960 Interest Rate calculations	Employee Benefit Plan Audit	1.2
Zee,Ena	Executive Director	10/24/2019	retirement plan Employee Benefit Plan review - call with the client and fidelity actuary regarding the interest rate development, and subsequent internal discussion	Employee Benefit Plan Audit	1.2
Brady,Devon M	Partner/Principal	10/25/2019	Review of materials provided by Keith/Jon on the Accounting Standards Codification 450 accounting regarding the contribution of the Purdue business to settle the product liability litigation - fair value assessment	Bankruptcy	1.1
Barr,Justin	Executive Director	10/28/2019	Discussion with D. Ostling and J. Manbeck to discuss Purdue and the Quality Coaching plan.	Quality Review	0.5
Manbeck,Jennifer L.	Executive Director	10/28/2019	Call with D. Ostling, J. Barr and J. Manbeck to understand audit engagement background and scope of file review.	Quality Review	0.5
Zee,Ena	Executive Director	10/28/2019	retirement plan 1/1/18 plan audit - interest rate. reviewing Goldman sech's response and reevaluating the expected return on assets assumption analysis	Employee Benefit Plan Audit	1.0
Ostling,Danita K	Partner/Principal	10/28/2019	Discussion of scope of Quality Network review with Jenny Manbeck and Justin Barr	Quality Review	0.5
Seenarraine,Jessica	Senior Manager	10/28/2019	draft late issuance memo	Bankruptcy	2.3
Seenarraine,Jessica	Senior Manager	10/28/2019	draft summary review memo	Bankruptcy	1.7
Barr,Justin	Executive Director	10/29/2019	Discussion with J. Manbeck and D. Brady to discuss client background, audit status, Quality coaching, and the timeline.	Quality Review	0.5

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Barr,Justin	Executive Director	10/29/2019	Reviewing Equity workpapers	Quality Review	0.5
Barr,Justin	Executive Director	10/29/2019	Discussion with R. Savell and J. Manbeck to discuss Quality coaching and Engagement Quality Review status.	Quality Review	0.5
Furtado,Justin V	Manager	10/29/2019	Drafting email to client regarding on site logistics	Planning Activities	0.5
Manbeck,Jennifer L.	Executive Director	10/29/2019	Call with D. Brady, J. Barr and J. Manbeck to understand scope of audit and areas of focus and to discuss timing of audit file review.	Quality Review	0.5
Manbeck,Jennifer L.	Executive Director	10/29/2019	Call with R. Savell, J. Barr and J. Manbeck to discuss Engagement Quality Review views on areas of focus and observations from his Engagement Quality Review.	Quality Review	0.5
Manbeck,Jennifer L.	Executive Director	10/29/2019	Review of audit planning files including engagement letters and audit committee communications.	Quality Review	1.5
Yuan,Helen	Senior	10/29/2019	Discussion with Ena Zee on the status of the review and updates to the Expected Return on Assets tool	Employee Benefit Plan Audit	0.5
Yuan,Helen	Senior	10/29/2019	Review of the Expected Return on Assets tool	Employee Benefit Plan Audit	0.7
Yuan,Helen	Senior	10/29/2019	Internal email to team asking questions about the updates to Expected Return on Assets tool	Employee Benefit Plan Audit	0.3
Zee,Ena	Executive Director	10/29/2019	retirement plan reevaluating the interest rate analysis with updated assumptions	Employee Benefit Plan Audit	0.7
Savell,Roger B	Partner/Principal	10/29/2019	workpaper review discussion for 2018 audit	Bankruptcy	0.5
Barr,Justin	Executive Director	10/30/2019	Discussion of coaching progress with J. Manbeck	Quality Review	0.3
Barr,Justin	Executive Director	10/30/2019	Reviewing Equity workpapers	Quality Review	0.8
Furtado,Justin V	Manager	10/30/2019	One Stamford Realty Planning Tasks	Planning Activities	

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
					1.5
Manbeck,Jennifer L.	Executive Director	10/30/2019	Can with J. Barr and J. Manbeck to discuss status of review and observations to date.	Quality Review	0.4
Manbeck,Jennifer L.	Executive Director	10/30/2019	Review of audit of audit planning documents including Audit Strategy Memo, Overall Analytical Review, Understand the Business Template.	Quality Review	2.0
Yuan,Helen	Senior	10/30/2019	Discussion with Ena Zee on the Expected Return on Assets tool questions	Employee Benefit Plan Audit	0.2
Zee,Ena	Executive Director	10/30/2019	retirement plan - revisions to our interest rate analysis. relooking at the time horizon and asset allocations within the custom Liability Driven Investment.	Employee Benefit Plan Audit	0.5
Chun,Sung Hwan	Staff/Assistant	10/31/2019	People Advisory Services - Scoping template update, data documentation	Employee Benefit Plan Audit	0.2
Furtado,Justin V	Manager	10/31/2019	Discussion with V. Pecchio to discuss One Stamford Realty audit procedures and onboard to the team	Planning Activities	1.0
Manbeck,Jennifer L.	Executive Director	10/31/2019	Workpaper review of revenue files.	Quality Review	2.5
Sneha Vasudevan	Staff/Assistant	10/31/2019	Frederick Purdue	Year-End Substantive Testing	4.0
Chun,Sung Hwan	Staff/Assistant	11/1/2019	People Advisory Services - memo template update	Employee Benefit Plan Audit	2.0
Furtado,Justin V	Manager	11/1/2019	meeting with J. Porrazzo to discuss One Stamford Realty Planning procedures	Planning Activities	1.0
Manbeck,Jennifer L.	Executive Director	11/1/2019	File review of revenue workpapers.	Quality Review	4.2
Yuan,Helen	Senior	11/1/2019	Internal email summarizing updates to the Expected Return on Assets tool	Employee Benefit Plan Audit	0.5



Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Zee,Ena	Executive Director	11/1/2019	retirement plan - review of interest rate for 1/1/18 plan liability and assessed the liability impact provided by the actuary for the update to the mortality assumption and related internal discussions	Employee Benefit Plan Audit	0.7
Manbeck,Jennifer L.	Executive Director	11/4/2019	Revenue audit workpaper quality review.	Quality Review	4.5
Furtado,Justin V	Manager	11/5/2019	Drafting engagement letter	Planning Activities	0.4
Furtado,Justin V	Manager	11/5/2019	reviewing independence update procedures	Independence Procedures	1.0
Sneha Vasudevan	Staff/Assistant	11/5/2019	First val Frederick perdue	Year-End Substantive Testing	5.0
Aznar,Tiffany	Staff/Assistant	11/6/2019	Worked on Payroll Test of Controls Forms	Walkthroughs/Test of Controls	6.0
Sneha Vasudevan	Staff/Assistant	11/6/2019	Frederick Purdue GLA reval memo	Year-End Substantive Testing	8.0
Aznar,Tiffany	Staff/Assistant	11/7/2019	Worked on Payroll Test of Controls Forms (238GL) WP reference, B04.00 series.	Walkthroughs/Test of Controls	4.0
Savell,Roger B	Partner/Principal	11/15/2019	Attendance by telephone at Purdue audit committee meeting	Bankruptcy	1.0
Ostling,Danita K	Partner/Principal	11/17/2019	review and provide comments on debtor's counsel reply to US Trustee object to EY's appointment as auditor)	Quality Review	1.4

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Ostling,Danita K	Partner/Principal	11/25/2019	Discussion with D. Brady, T. Tracy, R. Savell, T. Sciametta, Molly Tucker-McCue regarding subsequent events procedures with respect to the 2018 audit	Quality Review	0.5
Sciametta,Thomas Joseph	Partner/Principal	11/25/2019	call discuss update on sub-credits and requirements to issue financial statements	Bankruptcy	0.5
Savell,Roger B	Partner/Principal	12/10/2019	worked on periodic 15min at a time	Bankruptcy	4.0
Brady,Devon M	Partner/Principal	12/19/2019	Bankruptcy hearing in white plains and prep session before the hearing	Bankruptcy	2.2
Hartley,Adrian	Senior Manager	1/4/2020		Employee Benefit Plan Audit	2.0
Benzel,Florence Gail	Senior Manager	1/6/2020	Defined Contribution file review - reviewed and closed comments previously addressed, review contributions and rep letter, general review of the file to determine what needs to be completed to issue the report	Employee Benefit Plan Audit	1.1
Yuan,Helen	Senior	1/6/2020	Review of the work done so far for Purdue Defined Benefit	Employee Benefit Plan Audit	1.0
Benzel,Florence Gail	Senior Manager	1/6/2020	preparation of PPD consultation memo for delayed issuance of the two audit reports.	Employee Benefit Plan Audit	1.6
Chun,Sung Hwan	Staff/Assistant	1/7/2020	Reviewing key assumptions for Employee Benefit Plan Audit	Employee Benefit Plan Audit	0.7
Benzel,Florence Gail	Senior Manager	1/7/2020	correspondence with team senior, staff, and partner to formulate a plan for audit completion.	Employee Benefit Plan Audit	0.4
Benzel,Florence Gail	Senior Manager	1/7/2020	correspondence with actuaries re Defined Benefit Plan calculations	Employee Benefit Plan Audit	0.5
Benzel,Florence Gail	Senior Manager	1/7/2020	revise draft of PPD memo	Employee Benefit Plan Audit	0.8

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Benzel,Florence Gail	Senior Manager	1/7/2020	Defined Contribution financial statements - modification to risk note	Employee Benefit Plan Audit	0.2
Benzel,Florence Gail	Senior Manager	1/7/2020	Defined Benefit plan tax review	Employee Benefit Plan Audit	2.2
Hartman,Bryan A	Manager	1/7/2020	Discussion of previously worked on benefit calcs review for Accounting Standards Codification 960 2018 plan year audit	Employee Benefit Plan Audit	0.3
Chun,Sung Hwan	Staff/Assistant	1/8/2020	People Advisory Services - specialist form	Employee Benefit Plan Audit	0.5
Chun,Sung Hwan	Staff/Assistant	1/8/2020	People Advisory Services - memo template	Employee Benefit Plan Audit	1.1
Chun,Sung Hwan	Staff/Assistant	1/8/2020	People Advisory Services - work papers	Employee Benefit Plan Audit	1.5
Chun,Sung Hwan	Staff/Assistant	1/8/2020	People Advisory Services - correspondence with core team	Employee Benefit Plan Audit	0.3
Yuan,Helen	Senior	1/8/2020	Summary of findings email review	Employee Benefit Plan Audit	1.5
Hartman,Bryan A	Manager	1/8/2020	Discussion of previously worked on benefit calcs review for Accounting Standards Codification 960 2018 plan year audit	Employee Benefit Plan Audit	0.5
Benzel,Florence Gail	Senior Manager	1/8/2020	follow up on various open items with team members	Employee Benefit Plan Audit	0.3
Benzel,Florence Gail	Senior Manager	1/8/2020	work on PPD consultation memo	Employee Benefit Plan Audit	1.1
Chun,Sung Hwan	Staff/Assistant	1/9/2020	People Advisory Services - memo template, Scoping update, work papers	Employee Benefit Plan Audit	0.7
Chun,Sung Hwan	Staff/Assistant	1/9/2020	People Advisory Services - core team outreach	Employee Benefit Plan Audit	0.5
Fleurinord,Erlain Dervinsky	Staff/Assistant	1/9/2020	Updating impendence workpapers.	Independence Procedures	4.0
Benzel,Florence Gail	Senior Manager	1/9/2020	continued preparation of PPD memo - addressing executive comments	Employee Benefit Plan Audit	2.2

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Benzel,Florence Gail	Senior Manager	1/9/2020	review of open areas and accumulation of those areas to prepare for the client meeting on Friday	Employee Benefit Plan Audit	4.1
Yuan,Helen	Senior	1/9/2020	Meeting with Ena and Bryan on Purdue findings	Employee Benefit Plan Audit	0.3
Hartman,Bryan A	Manager	1/9/2020	Discussion of previously worked on benefit calcs review for Accounting Standards Codification 960 2018 plan year audit	Employee Benefit Plan Audit	0.3
Zee,Ena	Executive Director	1/9/2020	review of retirement benefit calculations for sample participants and related internal discussions re methods, assumptions.	Employee Benefit Plan Audit	0.5
Fleurinord,Erlain Dervinsky	Staff/Assistant	1/10/2020	Updated independence workpapers	Employee Benefit Plan Audit	1.0
Benzel,Florence Gail	Senior Manager	1/10/2020	PPD memo - share memo with PPD group, review memo per comments from PPD group, re-submit memo to group. research contribution comment and update memo	Employee Benefit Plan Audit	2.1
Benzel,Florence Gail	Senior Manager	1/10/2020	tax package for Defined Benefit - obtain testing results, review/prepare Summary Review Memorandum and rep letter, contact tax team and forward them the package	Employee Benefit Plan Audit	2.1
Benzel,Florence Gail	Senior Manager	1/12/2020	prepare Defined Contribution file for executive review	Employee Benefit Plan Audit	0.4
Cannavina,Anthony	Executive Director	1/13/2020	Review of defined contribution plan Canvas audit workpapers; review of delayed issuance memo; review of defined contribution financial statements (including Generally Accepted Accounting Principles checklist); review of defined contribution draft management representation letter.	Employee Benefit Plan Audit	6.6
Fleurinord,Erlain Dervinsky	Staff/Assistant	1/13/2020	Set up staff 1 with independence grid	Employee Benefit Plan Audit	1.0

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Benzel,Florence Gail	Senior Manager	1/13/2020	Defined Contribution plan Perform Other General Audit Procedures - review subsequent event including 2019 trust reports	Employee Benefit Plan Audit	1.2
Yuan,Helen	Senior	1/13/2020	Review of memo and work papers	Employee Benefit Plan Audit	1.5
Benzel,Florence Gail	Senior Manager	1/13/2020	call with engagement manager to review open items and audit status - both plans	Employee Benefit Plan Audit	0.5
Chun,Sung Hwan	Staff/Assistant	1/14/2020	People Advisory Services - work papers	Employee Benefit Plan Audit	1.5
Fleurinord,Erlain Dervinsky	Staff/Assistant	1/14/2020	updating independence workpapers	Employee Benefit Plan Audit	1.0
Yuan,Helen	Senior	1/14/2020	Review of memo and work papers	Employee Benefit Plan Audit	4.3
Benzel,Florence Gail	Senior Manager	1/14/2020	Defined Benefit financial statement review including review of tie out and 5500	Employee Benefit Plan Audit	2.4
Benzel,Florence Gail	Senior Manager	1/14/2020	Defined Benefit plan testing review - benefit payments and participant data as well as adjusting documentation for these accounts.	Employee Benefit Plan Audit	1.3
Benzel,Florence Gail	Senior Manager	1/14/2020	call with client to review open items	Employee Benefit Plan Audit	0.7
Benzel,Florence Gail	Senior Manager	1/14/2020	supervise staff - Defined Benefit and Defined Contribution plans	Employee Benefit Plan Audit	1.2
Inneo,Mary	Staff/Assistant	1/15/2020	Worked on Financial Statement Tie-out. Went in and double checked tickmarks and reperformed calculations	Employee Benefit Plan Audit	5.0
Inneo,Mary	Staff/Assistant	1/15/2020	Completed 5500 Tie Out	Employee Benefit Plan Audit	1.5
Hartman,Bryan A	Manager	1/15/2020	Actuarial pension audit of the 2018 plan year - review of People Advisory Services team's memo on our opinion of assumptions and benefit calculations	Employee Benefit Plan Audit	1.5
Biedziak,Eliza Anna	Senior Manager	1/16/2020	Discussing scope for Govt. Pricing testing	Year-End Substantive Testing	0.5

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Chun,Sung Hwan	Staff/Assistant	1/16/2020	People Advisory Services - work papers	Employee Benefit Plan Audit	1.2
Furtado,Justin V	Manager	1/16/2020	review of EY government pricing testing from prior year	Planning Activities	0.3
Furtado,Justin V	Manager	1/16/2020	call with D. Brady, E. Biedziak. K. Tran, S. Mutlu to discuss planning and scoping for EY Government Pricing testing	Planning Activities	0.8
Inneo,Mary	Staff/Assistant	1/16/2020	1.5 hrs finishing the Financial Statement Tie Out 6 hrs spent clearing comments,removing SSN and Birthdates, getting ready for archive	Employee Benefit Plan Audit	7.5
Mutlu Tepe,Serpil	Manager	1/16/2020	Discussed scope for government pricing testing	Year-End Substantive Testing	0.5
Zee,Ena	Executive Director	1/16/2020	2018 retirement plan review including the final work papers and memo	Employee Benefit Plan Audit	2.0
Yuan,Helen	Senior	1/16/2020	Finalizing memo and other deliverables	Employee Benefit Plan Audit	0.5
Tran,Loikevin	Manager	1/16/2020	Meeting with Devon Brady, Justin Furtado, Eliza Biedziak, Serpil Mutlu to discuss 2019 Government Pricing testing scope	Year-End Substantive Testing	0.5
Brady,Devon M	Partner/Principal	1/17/2020	Audit Committee meeting in Stamford - discussion of IA plan and tax structure upon emergence from CH11 - discussion of audit planning as well with Jon and Roxana	Bankruptcy	1.3
Inneo,Mary	Staff/Assistant	1/17/2020	received monthly statements with client contributions, withdrawal and transfer information. Calculated year totals for each. Waiting to gain understanding on large transfers during April & May	Employee Benefit Plan Audit	1.0
Inneo,Mary	Staff/Assistant	1/17/2020	Ran Document report in canvas to help prepare for archive. Went into documents still showing comments/highlights	Employee Benefit Plan Audit	0.5

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Witte,Michael C	Senior Manager	1/17/2020	tax review - upper-level review and signoff (Pension Plan)	Employee Benefit Plan Audit	1.5
Benzel,Florence Gail	Senior Manager	1/18/2020	prepare file for archive	Employee Benefit Plan Audit	0.2
Benzel,Florence Gail	Senior Manager	1/18/2020	submit PPD memo to database	Employee Benefit Plan Audit	0.2
Benzel,Florence Gail	Senior Manager	1/18/2020	process financial statement comments to the Defined Benefit statements	Employee Benefit Plan Audit	0.4
Benzel,Florence Gail	Senior Manager	1/18/2020	process tax changes	Employee Benefit Plan Audit	0.3
Benzel,Florence Gail	Senior Manager	1/19/2020	call with Engagement Quality Review on status of engagements and addressing Defined Contribution Engagement Quality Review comments on the SRM	Employee Benefit Plan Audit	0.6
Yuan,Helen	Senior	1/19/2020		Employee Benefit Plan Audit	1.2
Mutlu Tepe,Serpil	Manager	1/20/2020	Prepared scope document for the audit support work (Rhodes)	Year-End Substantive Testing	0.3
Mutlu Tepe,Serpil	Manager	1/20/2020	Prepared GP questionnaire for the audit support (Rhodes)	Year-End Substantive Testing	0.3
Ostling,Danita K	Partner/Principal	1/20/2020	Discussion with D. Brady about planning for and timing of 2018 and 2019 audits	Quality Review	0.5
Savell,Roger B	Partner/Principal	1/20/2020		Employee Benefit Plan Audit	3.5
Benzel,Florence Gail	Senior Manager	1/20/2020	review support from client	Employee Benefit Plan Audit	1.0
Yuan,Helen	Senior	1/20/2020		Employee Benefit Plan Audit	0.5
Savell,Roger B	Partner/Principal	1/21/2020		Employee Benefit Plan Audit	1.0
Benzel,Florence Gail	Senior Manager	1/21/2020	correspondence with client	Employee Benefit Plan Audit	0.5

Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Brady,Devon M	Partner/Principal	1/22/2020	Call with Justin and Nick to plan for the 2019 audit. Summary of Employee Benefit Plan open items and discussion with Justin and Florence - Sametime	Planning Activities	1.3
Furtado,Justin V	Manager	1/22/2020	Call with D. Brady and N. D'Alessandro to discuss 2019 Purdue audit scoping	Planning Activities	0.7
Cannavina,Anthony	Executive Director	1/27/2020	Review of defined benefit plan Canvas audit workpapers; review of defined benefit plan financial statements (including Generally Accepted Accounting Principles checklist); review of defined benefit plan draft management representation letter.	Employee Benefit Plan Audit	7.8
Benzel,Florence Gail	Senior Manager	1/27/2020	review emails from client for Defined Benefit audit Audited Financial Statements and reply	Employee Benefit Plan Audit	0.6
Furtado,Justin V	Manager	1/28/2020	Reviewing data validation results and providing question to B. Siebert	Planning Activities	0.3
Benzel,Florence Gail	Senior Manager	1/28/2020	circulate final draft Defined Contribution Audited Financial Statements, drop into canvas, review for any missing PPEDD sign offs in canvas.	Employee Benefit Plan Audit	0.4
Benzel,Florence Gail	Senior Manager	1/29/2020	review Defined Benefit file in preparation to finalize financial statements	Employee Benefit Plan Audit	0.9
Benzel,Florence Gail	Senior Manager	1/30/2020	review and return Defined Benefit financials to client	Employee Benefit Plan Audit	0.4
Brady,Devon M	Partner/Principal	1/31/2020	Call with Eric and Justine of Purdue - Discussion of 2019 audit timetable, start date, deliverables, scope, and EY portal. EY employees included: Nick D, Justin F. John P.	Planning Activities	1.2
D'Alessandro,Nicholas A	Senior	1/31/2020	2019 audit kick-off call with the client (Controller). Devon Brady, Justin Furtado and John Porrazzo were also on the line.	Planning Activities	0.5



Employee Name	Title	Date of Service	Description	Project Category	Hours Charged
Furtado,Justin V	Manager	1/31/2020	Call with D. Brady, N. D'Alessandro, J. Porrazzo, E. Nowakowski, C. Lin to discuss audit timing and client request items	Planning Activities	0.9
Mutlu Tepe,Serpil	Manager	1/31/2020	Reviewed received Provided by Client, determined missing data and documents	Year-End Substantive Testing	0.5
Porrazzo,John M	Senior	1/31/2020	Kick off call for Purdue 2019 & 2018 Audit. Those who were on the call included Eric Nowakowski (Purdue), Xinyu Christina Lin (Purdue), Devon Brady (EY), Justin V Furtado (EY), Nicholas A D'Alessandro (EY) and John Porrazzo (EY)	Planning Activities	0.5
<b>Total</b>					<b>411.9</b>